



CALIFORNIA DEPARTMENT OF  
**Mental Health**

Audits – Bay & Central Region  
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(510) 622-2584, FAX (510) 622-2585

May 13, 2009

Karen Stockton  
Director  
Modoc County Mental Health Services  
441 North Main Street  
Alturas, CA 96101

Dear Ms. Stockton:

**AUDIT REPORT – MODOC COUNTY MENTAL HEALTH SERVICES**

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Modoc County Mental Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

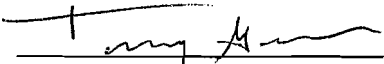
The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 321,618	\$ 315,364	\$ (6,254)
Federal Share of Healthy Families	\$ 0	\$ 0	\$ 0
State General Funds EPSDT Due State	\$ 40,896	\$ 39,186	\$ (1,710)

Karen Stockton, Director  
May 13, 2009  
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
for WALTER J. HILL, JR., MBA, EA  
Chief of Audits

  
MABEL GILTNER, Supervisor  
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

MODOC COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2005

		As Settled	Audit Adjustments	As Audited
<b><u>NET REIMBURSABLE MEDI-CAL</u></b>				
<b><u>PROGRAM COSTS</u></b>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 321,618	\$ (6,254)	\$ 315,364
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 321,618</u>	<u>\$ (6,254)</u>	<u>\$ 315,364</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 0	\$ 0	\$ 0
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 321,618	\$ (6,254)	\$ 315,364
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 321,618</u>	<u>\$ (6,254)</u>	<u>\$ 315,364</u>
 <u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>40,896</u>	<u>(1,710)</u>	<u>\$ 39,186</u>

## SCHEDULE 2

**MODOC COUNTY**  
**COMMUNITY MENTAL HEALTH SERVICES**  
**SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE**  
**FISCAL YEAR ENDED JUNE 30, 2005**

**COUNTY OPERATED FEDERAL**

		Audit		
		As Settled	Adjustments	As Audited
<b><u>Total Medi-Cal Gross Reimbursement</u></b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	437,196	(14,717)	422,479
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	280	(0)	280
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 437,476</u>	<u>\$ (14,717)</u>	<u>\$ 422,759</u>

**Less: Patient & Other Payor Revenues**

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	5,483	0	5,483
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 5,483</u>	<u>\$ 0</u>	<u>\$ 5,483</u>

**Medi-Cal Net Reimbursement for Direct Services**

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	431,993	(14,717)	417,276
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 431,993</u>	<u>\$ (14,717)</u>	<u>\$ 417,276</u>

**Medi-Cal MAA Reimbursement**

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**SCHEDULE 2a**

**MODOC COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2005**

**COUNTY OPERATED FEDERAL**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<b><u>Amount Negotiated Rates Exceed Cost</u></b>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Administrative Reimbursement**

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 67,531	\$ (2,208)	\$ 65,323
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 66,493	\$ (5,139)	\$ 61,354
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 66,493</u>	<u>\$ (5,139)</u>	<u>\$ 61,354</u>

**Healthy Families Administrative Reimbursement**

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 0	\$ 0	\$ 0
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Utilization Review Reimbursement**

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 73,117	\$ (12,751)	\$ 60,366
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ 34,990	\$ 26,476	\$ 61,466

**Net SD/MC Reimbursement - FFP**

45. Direct Services	(MH1979, Ln 16,16A)	\$ 215,856	\$ (7,358)	\$ 208,498
46. Enhanced (Children)	(MH1979, Ln 17,17A)	182	(0)	182
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	33,247	(2,570)	30,677
50. U.R. Skilled Professional	(MH1979, Ln 14)	54,838	(9,563)	45,275
51. U.R. Other	(MH1979, Ln 15)	17,495	13,238	30,733
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 321,618</u>	<u>\$ (6,254)</u>	<u>\$ 315,364</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 321,618</u>	<u>\$ (6,254)</u>	<u>\$ 315,364</u>
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**Net Healthy Families Reimbursement - FFP**

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 0	\$ 0	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	0	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 321,618</u>	<u>\$ (6,254)</u>	<u>\$ 315,364</u>
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(To Sch. 1)

**SCHEDULE 4**

**MODOC COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 431,993	\$ (14,717)	\$ 417,276
(2) Total SD/MC Claims	409,164	0	409,164
(3) Percent % (Line 1/Line 2)	105.58%	-3.60%	101.98%
(4) EPSDT Claims	95,003	0	95,003
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	100,304	(3,420)	96,884
(6) Cost Settled Baseline for EPSDT	18,513	0	18,513
(7) Net Cost Settlement Amount (Line 5 - Line 6)	81,791	(3,420)	78,371
(8) 50.0% of Cost Settlement Amount (Line 7 x 50.0%)	40,896	(1,710)	39,186
(8a) FY 2001-02 EPSDT Settlement	96,868	0	96,868
(8b) Annual Local Growth (Line 8 - Line 8a)	0	0	0
(9) County Match 10% of Local Growth (Line 8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (Line 8 - Line 9)	40,896	(1,710)	39,186
(11) SGF Distribution (Settled and Audited)	40,896	0	40,896
(12) SGF Due State	<u>\$ 0</u>	<u>\$ (1,710)</u>	<u>\$ (1,710)</u>
			(To Sch. 1)

**Source:**

- (1) Total CFRS SD/MC actuals after final Settlement for Net Direct Outpatient Services  
(includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims  
(includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's)  
including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase.
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)
- (12) Amount owed back to the state cannot be more than was paid.

## AUDIT ADJUSTMENTS

Provider MODOC COUNTY				Provider Number 00025	No. of Adj. 15	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	8	C	ALLOWABLE COST FOR ALLOCATION  To adjust the A-87 costs to agree with the formally approved COWCAP dated June 18, 2004.	\$ 1,341,089	\$ (9,875)	\$ 1,331,214
2	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 66,493	\$ (66,493)	\$ 0
3	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 81,582	\$ (81,582)	\$ 0
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 148,075	\$	\$ 148,075 *
				To eliminate the reported distribution of Administrative Costs. Costs will be re-allocated after adjustments to administrative costs below.			
4	MH 1960	12		TOTAL ADMINISTRATIVE COSTS	** \$ 148,075	\$ (9,875)	\$ 138,200 *
				To adjust Total Administrative Costs in conjunction with Adjustment 1.			
5	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 61,354	\$ 61,354
6	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 0	\$ 76,846	\$ 76,846
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 138,200		\$ 138,200
				To allocate SD/MC and Non-SD/MC administrative costs based on the audited gross cost method percentages of 44.395% and 55.605%, respectively.			
7	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	73,117	(12,751)	60,366
8	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	34,990	26,476	61,466
9	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	132,640	(13,725)	118,915
		16	C	TOTAL UTILIZATION REVIEW COSTS	240,747		240,747
				To adjust Skilled Professional Medical Personnel, Other SD/MC Utilization Review, and Non SD/MC Utilization Review based on the County's supporting records, and applying the audited gross cost method percentage of 73.31%.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider MODOC COUNTY				Provider Number 00025	No. of Adj. 15	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 &amp; 2</u>			
10	MH 1966	8A 10A	Total Total	MEDI-CAL UNITS - 10/01/04 - 06/30/05 ENHANCED SD/MC-CHILDREN - 10/01/04 - 06/30/05 TOTAL  To adjust the as settled (MH 1966) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims report dated March 4, 2009. (Net Disallowed Claims of 3824 units).	185,405 130 185,535	(3,824) 0 (3,824)	181,581 * 130 * 181,711 *
11	MH 1966	8A 10A	Total Total	MEDI-CAL UNITS - 10/01/04 - 6/30/05 ENHANCED SD/MC-CHILDREN 10/01/04 - 06/30/05 TOTAL  To adjust the State DMH Approved units to the County's records.	** 181,581 ** 130 ** 181,711	3,824 0 3,824	185,405 * 130 * 185,535 *
12	MH 1966	8A 10A	Total Total	MEDI-CAL UNITS - 10/01/04 - 06/30/05 ENHANCED SD/MC-CHILDREN - 10/01/04 - 06/30/05 TOTAL  To adjust the County records to account for the units of service/time that the County adjusted out when utilizing the Disallowed Claims System (DCS). These units of service/time were excluded in the State DMH Summary of Approved Claims report but remained in the County's records.	** 185,405 ** 130 ** 185,535	(3,824) 0 (3,824)	181,581 * 130 * 181,711 *
13	MH 1966	8A 10A	Total Total	MEDI-CAL UNITS 10/01/04 - 06/30/05 ENHANCED AD/MC - CHILDREN - 10/01/04 - 06/30/05 TOTAL  To adjust the SD/MC units to incorporate the controls of the lower of the County Records or State DMH Approved Claims Report. Copies of work papers detailing adjustments by service functions have been provided the county.	** 181,581 ** 130 ** 181,711	(1,614) 0 (1,614)	179,967 130 180,097
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			



## AUDIT ADJUSTMENTS

Provider MODOC COUNTY				Provider Number 00025	No. of Adj. 15	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
14	MH 1979	21	J	<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
				TOTAL SD/MC REIMBURSEMENT (FFP - COUNTY)	\$ 321,618	\$ (6,254)	\$ 315,364
				To adjust Total SD/MC Reimbursement (FFP) due to adjustments to reported costs and units.			
15	Sch. 4	12	3	<b><u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u></b>			
				TOTAL EPSDT SGF	\$ 40,896	\$ (1,710)	\$ 39,186
				To adjust the final EPSDT settlement as a result of adjustment to audited Medi-Cal costs.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## DETAIL COST REPORT

**CALCULATION OF PROGRAM COSTS**

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: MODOC COUNTY  
County Code: 25

Legal Entity: MODOC COUNTY		A	B	C
Legal Entity Number: 00025		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	938,784	792,161	1,730,945
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(190,420)	(190,420)
4	Other Adjustments from MH 1962	43,707	(274,957)	(231,250)
5	Total Costs Before Medi-Cal Adjustments	982,491	326,784	1,309,275
6	Medi-Cal Adjustments from MH 1961			21,939
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			1,331,214
Administrative Costs (County Only)				
9	SD/MC Administration			61,354
10	Healthy Families Administration			
11	Non-SD/MC Administration			76,846
12	Total Administrative Costs			138,200
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			60,366
14	Other SD/MC Utilization Review			61,466
15	Non-SD/MC Utilization Review			118,915
16	Total Utilization Review Costs			240,747
Research and Evaluation (County Only)				
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			952,267
19	Total Costs - Lines 9 through 18			1,331,214

State of California Health and Human Services Agency

DETAIL COST REPORT

**MEDI-CAL ADJUSTMENTS TO COSTS**

MH 1961 (Rev. 7/05)

County: MODOC COUNTY  
County Code: 25

Legal Entity: MODOC COUNTY		A	B	C
Legal Entity Number: 00025		Salaries and Benefits	Other	Total Adjustments
1	Depreciation		31,814	31,814
2				
3				
4	Per Audit:			
5	To adjust A-87 Costs to agree with County records.		(9,875)	(9,875)
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>		21,939	21,939

## DETAIL COST REPORT

**OTHER ADJUSTMENTS**

MH 1962 (Rev. 7/05)

County: MODOC COUNTY  
County Code: 25

Legal Entity: MODOC COUNTY		A	B	C
Legal Entity Number: 00025		Salaries and Benefits	Other	Total Adjustments
1	Prof-Spec		4,036	4,036
2	Support and care		15,341	15,341
3	Equipment		(48,009)	(48,009)
4	Prof-Spec		(24,132)	(24,132)
5	Support and care		(16,875)	(16,875)
6	Rents and leases		(7,500)	(7,500)
7	Managed Care Offset		(151,008)	(151,008)
8	Prop 63 MHSA expenses	(3,103)		(3,103)
9	Salaries and Benefits from Prof-Spec	46,810	(46,810)	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>	43,707	(274,957)	(231,250)

State of California Health and Human Services Agency

DETAIL COST REPORT

**ALLOCATION OF COSTS TO MODES OF SERVICE**

MH 1964 (Rev. 7/05)

County: MODOC COUNTY  
County Code: 25

Legal Entity: MODOC COUNTY		A
Legal Entity Number: 00025		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	952,267
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	576,612
6	Outreach Services (Mode 45)	344,306
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	31,349
9	Total - Lines 2 through 8	952,267

DETAIL COST REPORT  
**ALLOCATION OF COSTS TO SERVICE  
 FUNCTIONS - MODE TOTAL**  
 MH 1966 (Rev. 7/05)

PAGE 1 OF 2  
 FISCAL YEAR 2004 - 2005

County: MODOC COUNTY County Code: 25			CR		CR	CR	CR	CAW	CAW
Legal Entity: MODOC COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00025			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				01	30	60	70	01	30
1	Allocation Percentage		100.00%	1.75%	75.29%	16.27%	6.39%	0.01%	0.20%
2	Total Units			6,090	197,745	23,390	11,300	20	525
3	Gross Cost		565,228	9,893	425,570	91,964	36,128	33	1,130
4	Cost per Unit			1.62	2.15	3.93	3.20	1.65	2.15
5	SMA per Unit			1.89	2.44	4.51	3.63	1.89	2.44
6	Published Charge per Unit			1.57	2.98	3.80	3.09	1.57	2.98
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units		07/01/04 - 09/30/04						
8A			10/01/04 - 06/30/05	3,875	152,341	16,871	6,880		
9	Medicare/Medi-Cal Crossover Units		07/01/04 - 09/30/04						
9A			10/01/04 - 06/30/05						
10	Enhanced SD/MC (Children) Units		07/01/04 - 09/30/04						
10A			10/01/04 - 06/30/05		130				
10B	Enhanced SD/MC (Refugees) Units		07/01/04 - 06/30/05						
11	Healthy Families (SED) Units		07/01/04 - 09/30/04						
11A			10/01/04 - 06/30/05						
12	Non-Medi-Cal Units			2,215	45,274	6,519	4,420	20	525
13	Medi-Cal Costs		07/01/04 - 09/30/04						
13A			10/01/04 - 06/30/05	422,479	6,295	327,855	66,333	21,996	
14	Medi-Cal SMA Upper Limits		07/01/04 - 09/30/04						
14A			10/01/04 - 06/30/05	480,098	7,324	371,712	76,088	24,974	
15	Medi-Cal Published Charges		07/01/04 - 09/30/04						
15A			10/01/04 - 06/30/05	545,429	6,084	453,976	64,110	21,259	
16	Medi-Cal Negotiated Rates		07/01/04 - 09/30/04						
16A			10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs		07/01/04 - 09/30/04						
17A			10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/04 - 09/30/04						
18A			10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges		07/01/04 - 09/30/04						
19A			10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/04 - 09/30/04						
20A			10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs		07/01/04 - 09/30/04						
21A			10/01/04 - 06/30/05	280		280			
22	Enhanced SD/MC SMA Upper Limits		07/01/04 - 09/30/04						
22A			10/01/04 - 06/30/05	317		317			
23	Enhanced SD/MC Published Charges		07/01/04 - 09/30/04						
23A			10/01/04 - 06/30/05	387		387			
24	Enhanced SD/MC Negotiated Rates		07/01/04 - 09/30/04						
24A			10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05						
29	Healthy Families Costs		07/01/04 - 09/30/04						
29A			10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits		07/01/04 - 09/30/04						
30A			10/01/04 - 06/30/05						
31	Healthy Families Published Charges		07/01/04 - 09/30/04						
31A			10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates		07/01/04 - 09/30/04						
32A			10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs			142,470	3,598	97,435	25,631	14,131	33
									1,130

DETAIL COST REPORT  
**ALLOCATION OF COSTS TO SERVICE  
 FUNCTIONS - MODE TOTAL**  
 MH 1966 (Rev. 7/05)

PAGE 2 OF 2  
 FISCAL YEAR 2004 - 2005

County: MODOC COUNTY County Code: 25			CAW						
Legal Entity: MODOC COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00025			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)			Function	Function	Function	Function	Function	Function	Function
			60						
1	Allocation Percentage		0.09%						
2	Total Units		130						
3	Gross Cost		511						
4	Cost per Unit		3.93						
5	SMA per Unit		4.51						
6	Published Charge per Unit		3.80						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		130						
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		511						

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: MODOC COUNTY

County Code: 25

MHS

Legal Entity: MODOC COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00025			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 2)				69					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			2,115					
3	Gross Cost		11,384	11,384					
4	Cost per Unit			5.38					
5	SMA per Unit			4.51					
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			2,115					
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		11,384	11,384					



## DETAIL COST REPORT

**ALLOCATION OF COSTS TO SERVICE  
FUNCTIONS - MODE TOTAL**

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: MODOC COUNTY  
County Code: 25

CR

CR

Legal Entity: MODOC COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00025			Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach Services		Mode Total	Function	Function	Function	Function	Function	Function
			10	20				
1	Allocation Percentage	100.00%	26.40%	73.60%				
2	Total Units		44,478	110,186				
3	Gross Cost	344,306	90,893	253,413				
4	Cost per Unit		2.04	2.30				
5	Non-Medi-Cal Units		44,478	110,186				
6	Non-Medi-Cal Costs	344,306	90,893	253,413				

## DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE  
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: MODOC COUNTY  
County Code: 25

CR

CR

Legal Entity: MODOC COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00025		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services			30	40				
1	Allocation Percentage	100.00%	17.23%	82.77%				
2	Total Units		4,320	345				
3	Gross Cost	31,349	5,400	25,949				
4	Cost per Unit		1.25	75.21				
5	Non-Medi-Cal Units (Same as Line 2)		4,320	345				
6	Non-Medi-Cal Costs (Same as Line 3)	31,349	5,400	25,949				

## DETAIL COST REPORT

## DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: MODOC COUNTY County Code: 25 Legal Entity: MODOC COUNTY Legal Entity Number: 00025			REIMBURSEMENT TYPE				PC	Costs			Costs		K
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04											
1A		10/01/04 - 06/30/05								422,479	422,479		422,479
2	Medi-Cal SMA	07/01/04 - 09/30/04											
2A		10/01/04 - 06/30/05								480,098	480,098		480,098
3	Medi-Cal P. C.	07/01/04 - 09/30/04											
3A		10/01/04 - 06/30/05								545,429	545,429		545,429
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04											
5A		10/01/04 - 06/30/05								422,479	422,479		422,479
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04											
6A		10/01/04 - 06/30/05											
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04											
7A		10/01/04 - 06/30/05											
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04											
8A		10/01/04 - 06/30/05											
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04											
10A		10/01/04 - 06/30/05											
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04											
11A		10/01/04 - 06/30/05								422,479	422,479		422,479
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04											
12A		10/01/04 - 06/30/05								280	280		280
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04											
13A		10/01/04 - 06/30/05								317	317		317
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04											
14A		10/01/04 - 06/30/05								387	387		387
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04											
16A		10/01/04 - 06/30/05								280	280		280
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04											
21A		10/01/04 - 06/30/05								422,759	422,759		422,759
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04											
23A		10/01/04 - 06/30/05											
24	Healthy Families SMA	07/01/04 - 09/30/04											
24A		10/01/04 - 06/30/05											
25	Healthy Families P. C.	07/01/04 - 09/30/04											
25A		10/01/04 - 06/30/05											
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04											
27A		10/01/04 - 06/30/05											
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04											
28A		10/01/04 - 06/30/05								5,483	5,483		5,483
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04											
35A		10/01/04 - 06/30/05								417,276	417,276		417,276
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04											
37A		10/01/04 - 06/30/05											
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

State of California Health and Human Services Agency

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

County: MODOC COUNTY

County Code: 25

Legal Entity: MODOC COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00025		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			422,759	422,759						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		12,728		12,728						
3	Total Medi-Cal Direct Service Gross Reimbursement				435,487						
4	Medi-Cal Administrative Reimbursement Limit				65,323						
5	Medi-Cal Administration				61,354						
6	Medi-Cal Administrative Reimbursement				61,354	30,677					30,677
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				60,366					45,275	45,275
15	Other SD/MC Utilization Review (County Only)				61,466	30,733					30,733
16	SD/MC Net Reimbursement for Direct Services										
16A	07/01/04 - 09/30/04										
17	10/01/04 - 06/30/05			416,996	416,996			208,498			208,498
17A	Enhanced SD/MC Net Reimb. (Children)										
17A	10/01/04 - 06/30/05			280	280				182		182
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										315,364
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										315,364
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										315,364
24	Healthy Families Net Reimbursement										
24A	07/01/04 - 09/30/04										
24A	10/01/04 - 06/30/05										
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										